



3014 (02-02-05)

ANNUAL REPORT

OF

Name: COTTAGE GROVE WATER UTILITY

Principal Office: 221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KIM MANLEY of
(Person responsible for accounts)

_____, COTTAGE GROVE WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/11/2005
(Date)

VILLAGE ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COTTAGE GROVE WATER UTILITY

Utility Address: 221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KIM MANLEY

Title: VILLAGE ADMINISTRATOR

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW KRAUSE & CO

Title:

Office Address: VIRCHOW KRAUSE & CO

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: JEFF HANSON

Title: PRESIDENT

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: AIMEE MILLAN**Title:** MANAGER**Office Address:** VIRCHOW KRAUSE & CO
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707**Telephone:** (608) 240 - 2404**Fax Number:** (608) 249 - 6622**E-mail Address:** amillan@virchowkrause.com**Date of most recent audit report:** 3/11/2005**Period covered by most recent audit:** 1/01/04 - 12/31/04

Names and titles of utility management including manager or superintendent:

Name: DAVE CONKLIN**Title:** VILLAGE PRESIDENT**Office Address:**
221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527**Telephone:** (608) 839 - 4704**Fax Number:** (608) 839 - 4698**E-mail Address:**

Name: JIM HESLING**Title:** PUBLIC WORKS FORMAN**Office Address:**
221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527**Telephone:** (608) 839 - 4704**Fax Number:** (608) 839 - 4698**E-mail Address:**

Name of utility commission/committee: COTTAGE GROVE UTILITY COMMISSION

Names of members of utility commission/committee:MR CHRISTOPHER DYER
MR JEFF HANSON
MR RANDY MARGENAU
MR JON RUSSELL
MS KATHY SHOOK

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	592,804	551,357	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	198,942	232,804	2
Depreciation Expense (403)	73,773	89,939	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	124,078	103,322	5
Total Operating Expenses	396,793	426,065	
Net Operating Income	196,011	125,292	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	196,011	125,292	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,033	15,228	10
Miscellaneous Nonoperating Income (421)	417,546	940,641	11
Total Other Income	431,579	955,869	
Total Income	627,590	1,081,161	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(15,891)	0	12
Other Income Deductions (426)	55,878	27,041	13
Total Miscellaneous Income Deductions	39,987	27,041	
Income Before Interest Charges	587,603	1,054,120	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,547	24,154	14
Amortization of Debt Discount and Expense (428)	1,748	1,748	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	30,351	25,145	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	4,203	4,605	19
Total Interest Charges	49,443	46,442	
Net Income	538,160	1,007,678	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,742,513	1,137,024	20
Balance Transferred from Income (433)	538,160	1,007,678	21
Miscellaneous Credits to Surplus (434)	2,597,811	2,597,811	22
Miscellaneous Debits to Surplus--Debit (435)	2,597,811	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,280,673	4,742,513	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	592,804		592,804	1
Total (Acct. 400):	592,804	0	592,804	
Operation and Maintenance Expense (401-402):				
Derived	198,942		198,942	2
Total (Acct. 401-402):	198,942	0	198,942	
Depreciation Expense (403):				
Derived	73,773		73,773	3
Total (Acct. 403):	73,773	0	73,773	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	124,078		124,078	5
Total (Acct. 408):	124,078	0	124,078	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	196,011	0	196,011	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENTS	14,033	0	14,033 11
Total (Acct. 419):	14,033	0	14,033
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		417,546	417,546 12
NONE	0	0	0 13
Total (Acct. 421):	0	417,546	417,546
TOTAL OTHER INCOME:	14,033	417,546	431,579

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(15,891)		(15,891) 14
NONE	0	0	0 15
Total (Acct. 425):	(15,891)	0	(15,891)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		55,878	55,878 16
NONE	0	0	0 17
Total (Acct. 426):	0	55,878	55,878
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(15,891)	55,878	39,987

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	21,547		21,547 18
Total (Acct. 427):	21,547	0	21,547

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT ISSUANCE COSTS	1,748		1,748 19
Total (Acct. 428):	1,748	0	1,748

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 20
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	30,351		30,351 21
Total (Acct. 430):	30,351	0	30,351

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
INTEREST CHARGED TO CONSTRUCTION	4,203		4,203 23
Total (Acct. 432):	4,203	0	4,203
TOTAL INTEREST CHARGES:	49,443	0	49,443
NET INCOME:	176,492	361,668	538,160
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,828,913	913,600	4,742,513 24
Total (Acct. 216):	3,828,913	913,600	4,742,513
Balance Transferred from Income (433):			
Derived	176,492	361,668	538,160 25
Total (Acct. 433):	176,492	361,668	538,160
Miscellaneous Credits to Surplus (434):			
TO CORRECT 2003 CLOSING OF ACCOUNT 271	0	2,597,811	2,597,811 26
Total (Acct. 434):	0	2,597,811	2,597,811
Miscellaneous Debits to Surplus--Debit (435):			
TO CORRECT 2003 CLOSING OF ACCOUNT 271	2,597,811	0	2,597,811 27
Total (Acct. 435)--Debit:	2,597,811	0	2,597,811
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,407,594	3,873,079	5,280,673

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	592,804	0	0	0	592,804	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	592,804	0	0	0	592,804	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	72,866		72,866	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	72,866	0	72,866	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,389,464	6,560,444	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,261,506	1,438,965	2
Net Utility Plant	6,127,958	5,121,479	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	446,096	396,566	7
Total Other Property and Investments	446,096	396,566	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	688,158	896,584	8
Temporary Cash Investments (132)	98,799	97,592	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	102,706	92,591	11
Other Accounts Receivable (143)	0	5,000	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,838	23,808	14
Materials and Supplies (150)	0	4,194	15
Prepayments (165)	4,369	3,147	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	906,870	1,122,916	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,957	9,705	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	7,957	9,705	
Total Assets and Other Debits	7,488,881	6,650,666	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	239,865	239,865	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,280,673	4,742,513	23
Total Proprietary Capital	5,520,538	4,982,378	
LONG-TERM DEBT			
Bonds (221)	370,000	420,000	24
Advances from Municipality (223)	846,528	868,233	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,216,528	1,288,233	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	213,963	227,942	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	10,000	10,000	30
Taxes Accrued (236)	121,732	101,190	31
Interest Accrued (237)	12,548	31,025	32
Other Current and Accrued Liabilities (238)	11,704	9,898	33
Total Current and Accrued Liabilities	369,947	380,055	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	79,931	0	35
Other Deferred Credits (253)	301,937	0	36
Total Deferred Credits	381,868	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,488,881	6,650,666	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	6,560,444	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,698,026	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,290,033	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	401,405				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	7,389,464	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	860,759	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	400,747	0	0	0	13
Total Accumulated Provision	1,261,506	0	0	0	
Net Utility Plant	6,127,958	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	751,877				751,877	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	73,773				73,773	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,868				10,868	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Transfer CIAC AD to Utility Finc AD	342,219				342,219	12
					0	13
					0	14
					0	15
Total credits	426,860	0	0	0	426,860	16
Debits during year						17
Book cost of plant retired	150				150	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	317,828				317,828	21
					0	22
					0	23
					0	24
Total debits	317,978	0	0	0	317,978	25
Balance end of year (110.1)	860,759	0	0	0	860,759	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	687,088				687,088	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	55,878				55,878	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	55,878	0	0	0	55,878	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
Adjustment to 1/1/03 balance	342,219				342,219	21
					0	22
					0	23
					0	24
Total debits	342,219	0	0	0	342,219	25
Balance end of year (110.1)	400,747	0	0	0	400,747	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	0	4,194	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	0	4,194	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 MORGAGE REVENUE BONDS	1,748	428	7,957	1
Total			7,957	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	239,865	1
Changes during year (explain):		
NONE		2
Balance end of year	239,865	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 REVENUE BONDS	04/01/1993	04/01/2010	4.00%	370,000	1
Total Bonds (Account 221):				370,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION NOTES	02/15/2003	04/01/2012	2.00%	846,528	1
Total for Account 223				846,528	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	101,190	1
Accruals:		
Charged water department expense	124,078	2
Charged electric department expense		3
Charged sewer department expense	3,889	4
Other (explain):		
NONE		5
Total Accruals and other credits	127,967	
Taxes paid during year:		
County, state and local taxes	101,190	6
Social Security taxes	5,572	7
PSC Remainder Assessment	663	8
Other (explain):		
NONE		9
Total payments and other debits	107,425	
Balance end of year	121,732	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 BONDS	5,880	21,547	22,203	5,224	1
Subtotal	5,880	21,547	22,203	5,224	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTES	25,145	30,351	48,172	7,324	2
Subtotal	25,145	30,351	48,172	7,324	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	31,025	51,898	70,375	12,548	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION ACCOUNT	49,091	3
RESERVE ACCOUNT	81,081	4
DEPRECIATION ACCOUNT	85,881	5
IMPACT FEE ACCOUNT	79,931	6
CONSTRUCTION ACCOUNT	150,112	7
Total (Acct. 125):	446,096	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	102,706	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	102,706	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLINGS ON TAX ROLL	12,838	16
Total (Acct. 145):	12,838	
Prepayments (165):		
PREPAID INSURANCE	4,369	17
Total (Acct. 165):	4,369	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	301,937	21
NONE		22
Total (Acct. 253):	301,937	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,595,773	0	0	0	2,595,773	1
Materials and Supplies	2,097	0	0	0	2,097	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	806,318	0	0	0	806,318	4
Customer Advances for Construction					0	5
Regulatory Liability	150,968	0	0	0	150,968	6
NONE					0	7
Average Net Rate Base	1,640,584	0	0	0	1,640,584	
Net Operating Income	196,011	0	0	0	196,011	8
Net Operating Income as a percent of						
Average Net Rate Base	11.95%	N/A	N/A	N/A	11.95%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	317,828	0	0	0	317,828	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	15,891				15,891	4
Other (specify): NONE					0	5
Balance End of Year	301,937	0	0	0	301,937	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

145 - This is the amount due to water from the village for delinquent customer accounts put onto the tax roll in 2004.

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P

If Amortization is not comparable to a 20-year period, please explain.

\$342,220 was deducted on detailed a/d pages per a 3/14/05 e-mail from Bruce Manthey requesting the accumulated on depreciation on contributed plant be changed per PSC calculations to \$317,828 (\$660,047 (original 1/1/03 balance) - \$342,219 = \$317,828). The amortization has been changed accordingly.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Cottage Grove Water Utility
Cottage Grove, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Wisconsin for the Cottage Grove Water Utility, an enterprise fund of the Village of Cottage Grove, as of December 31, 2004 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
March 11, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	549,182	521,511	1
Total Sales of Water	549,182	521,511	
Other Operating Revenues			
Forfeited Discounts (470)	4,275	3,538	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	25,349	12,147	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	13,998	14,161	6
Total Other Operating Revenues	43,622	29,846	
Total Operating Revenues	592,804	551,357	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	15,398	10,811	7
Pumping Expenses (620-625)	21,165	20,636	8
Water Treatment Expenses (630-635)	6,431	5,420	9
Transmission and Distribution Expenses (640-655)	26,972	30,690	10
Customer Accounts Expenses (901-904)	30,010	27,920	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	98,966	137,327	13
Total Operation and Maintenance Expenses	198,942	232,804	
Other Operating Expenses			
Depreciation Expense (403)	73,773	89,939	14
Amortization Expense (404-407)		0	15
Taxes (408)	124,078	103,322	16
Total Other Operating Expenses	197,851	193,261	
Total Operating Expenses	396,793	426,065	
NET OPERATING INCOME	196,011	125,292	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	1	1,225	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	1,225	
Metered Sales to General Customers (461)				
Residential	2,113	98,731	329,298	4
Commercial	84	14,440	32,291	5
Industrial	6	13,894	16,009	6
Total Metered Sales to General Customers (461)	2,203	127,065	377,598	
Private Fire Protection Service (462)	14		10,106	7
Public Fire Protection Service (463)	1		152,171	8
Other Sales to Public Authorities (464)	18	1,247	8,082	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,237	128,313	549,182	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	152,171	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	152,171	
Forfeited Discounts (470):		
Customer late payment charges	4,275	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,275	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
LEASED TOWER RENTAL	25,349	8
Total Rents from Water Property (472)	25,349	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,536	10
Other (specify):		
MISC REVENUE	462	11
Total Other Water Revenues (474)	13,998	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	7,455	6,341	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	6,126	2,351	3
Maintenance of Water Source Plant (605)	1,817	2,119	4
Total Source of Supply Expenses	15,398	10,811	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	21,165	20,636	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	21,165	20,636	
WATER TREATMENT EXPENSES			
Operation Labor (630)		269	10
Chemicals (631)	6,431	5,151	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	6,431	5,420	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	7,399	7,418	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,005	596	16
Maintenance of Mains (651)	997	976	17
Maintenance of Services (652)	2,602	3,576	18
Maintenance of Meters (653)	12,214	16,324	19
Maintenance of Hydrants (654)	2,755	1,800	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	26,972	30,690	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,533	7,418	22
Accounting and Collecting Labor (902)	19,122	17,683	23
Supplies and Expenses (903)	3,355	2,819	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	30,010	27,920	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	23,903	20,236	27
Office Supplies and Expenses (921)	6,465	12,973	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	21,693	64,422	30
Property Insurance (924)	4,980	3,454	31
Injuries and Damages (925)		1,593	32
Employee Pensions and Benefits (926)	23,601	22,437	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	9,655	1,404	35
Transportation Expenses (933)	4,968	4,360	36
Maintenance of General Plant (935)	3,701	6,448	37
Total Administrative and General Expenses	98,966	137,327	
Total Operation and Maintenance Expenses	198,942	232,804	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		121,732	101,190	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,889	3,694	2
Net property tax equivalent		117,843	97,496	
Social Security		5,572	5,226	3
PSC Remainder Assessment		663	600	4
Other (specify): NONE			0	5
Total tax expense		124,078	103,322	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198920				3
County tax rate	mills		3.003040				4
Local tax rate	mills		5.922010				5
School tax rate	mills		11.922950				6
Voc. school tax rate	mills		1.305360				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.352280				10
Less: state credit	mills		1.460000				11
Net tax rate	mills		20.892280				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.922010				14
Combined School Tax Rate	mills		13.228310				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.150320				17
Total Tax Rate	mills		22.352280				18
Ratio of Local and School Tax to Total	dec.		0.856750				19
Total tax net of state credit	mills		20.892280				20
Net Local and School Tax Rate	mills		17.899465				21
Utility Plant, Jan. 1	\$	6,560,444	6,560,444				22
Materials & Supplies	\$	4,194	4,194				23
Subtotal	\$	6,564,638	6,564,638				24
Less: Plant Outside Limits	\$	95,019	95,019				25
Taxable Assets	\$	6,469,619	6,469,619				26
Assessment Ratio	dec.		1.051200				27
Assessed Value	\$	6,800,863	6,800,863				28
Net Local & School Rate	mills		17.899465				29
Tax Equiv. Computed for Current Year	\$	121,732	121,732				30
Tax Equivalent per 1994 PSC Report	\$	61,106					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	121,732					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,870		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	252,991		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,046		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	268,907	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	121,037		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	338,872		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	638	1,127	20
Total Pumping Plant	460,547	1,127	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	300		22
Water Treatment Equipment (332)	12,974		23
Total Water Treatment Plant	13,274	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,870	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			252,991	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,046	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	268,907	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			121,037	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			338,872	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,765	20
Total Pumping Plant	0	0	461,674	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			300	22
Water Treatment Equipment (332)			12,974	23
Total Water Treatment Plant	0	0	13,274	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,016		24
Structures and Improvements (341)	23,301		25
Distribution Reservoirs and Standpipes (342)	176,063		26
Transmission and Distribution Mains (343)	765,037	148,242	27
Fire Mains (344)	0		28
Services (345)	20,706		29
Meters (346)	413,393	37,459	30
Hydrants (348)	73,094		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,474,610	185,701	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	167,716	100	34
Office Furniture and Equipment (391)	2,659	1,104	35
Computer Equipment (391.1)	36,099		36
Transportation Equipment (392)	54,097	14,055	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	15,611	2,569	44
Other Tangible Property (399)	0		45
Total General Plant	276,182	17,828	
Total utility plant in service directly assignable	2,493,520	204,656	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,493,520	204,656	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,016	24
Structures and Improvements (341)			23,301	25
Distribution Reservoirs and Standpipes (342)			176,063	26
Transmission and Distribution Mains (343)			913,279	27
Fire Mains (344)			0	28
Services (345)	150		20,556	29
Meters (346)			450,852	30
Hydrants (348)			73,094	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	150	0	1,660,161	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			167,816	34
Office Furniture and Equipment (391)			3,763	35
Computer Equipment (391.1)			36,099	36
Transportation Equipment (392)			68,152	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			18,180	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	294,010	
Total utility plant in service directly assignable	150	0	2,698,026	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	150	0	2,698,026	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,993,305	143,221	27
Fire Mains (344)	0		28
Services (345)	693,883	68,461	29
Meters (346)	0		30
Hydrants (348)	359,727	31,436	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,046,915	243,118	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	4,046,915	243,118	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,046,915	243,118	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			3,136,526 27
Fire Mains (344)			0 28
Services (345)			762,344 29
Meters (346)			0 30
Hydrants (348)			391,163 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	4,290,033
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	4,290,033
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	4,290,033

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,214	10,214	1
February			10,048	10,048	2
March			10,053	10,053	3
April			9,983	9,983	4
May			10,465	10,465	5
June			11,056	11,056	6
July			12,205	12,205	7
August			11,360	11,360	8
September			12,044	12,044	9
October			12,015	12,015	10
November			10,552	10,552	11
December			10,559	10,559	12
Total annual pumpage	0	0	130,554	130,554	
Less: Water sold				128,313	13
Volume pumped but not sold				2,241	14
Volume sold as a percent of volume pumped				98%	15
Volume used for water production, water quality and system maintenance				2,049	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				55	18
Total volume not sold but accounted for				2,104	19
Volume pumped but unaccounted for				137	20
Percent of water lost				0%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				707	23
Date of maximum: 10/8/2004					24
Cause of maximum:					25
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				177	26
Date of minimum: 5/1/2004					27
Total KWH used for pumping for the year				195,255	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 308 N. MAIN	1	400	7	44	Yes	1
WELL DONNA STREET	2	435	16	72	Yes	2
WELL #3	3	530	18	261	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	BLANK	BLANK 2	BLANK 3	2
Purpose	P	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	FRANKLIN SINGER	LAYMAR, BOWLAR	GOULDS	5
Year Installed	1987	2002	2002	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	130	750	1,100	8
Pump Motor or Standby Engine Mfr	BLANK	STANDY BY FORD	STANDY BY FORD	9
Year Installed	1987	1973	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	100	125	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	3
Year constructed	1940	1985	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	160	6
Total capacity in gallons (actual)	40,000	550,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,534	0	0	0	1,534	1
A	D	6.000	9,456	0	0	0	9,456	2
M	D	6.000	16,297	367	0	0	16,664	3
M	D	8.000	44,184	4,784	0	0	48,968	4
M	D	10.000	22,612	1,593	0	0	24,205	5
M	D	12.000	25,315	6,081	0	0	31,396	6
M	D	14.000	1,403	0	0	0	1,403	7
M	D	16.000	3,083	3,690	0	0	6,773	8
Total Within Municipality			123,884	16,515	0	0	140,399	
M	D	4.000	133	0	0	0	133	9
A	D	6.000	510	0	0	0	510	10
M	D	6.000	45	0	0	0	45	11
M	D	8.000	595	0	0	0	595	12
M	D	10.000	1,211	0	0	0	1,211	13
Total Outside of Municipality			2,494	0	0	0	2,494	
Total Utility			126,378	16,515	0	0	142,893	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	228	0	1	0	227		1
M	1.000	1,356	88	0	0	1,444	177	2
M	1.250	5	0	0	0	5		3
M	1.500	27	0	0	0	27	26	4
M	2.000	68	4	0	0	72	68	5
M	4.000	4	0	0	0	4	4	6
M	6.000	4	1	0	0	5	3	7
M	8.000	1	23	0	0	24	1	8
M	10.000	1	1	0	0	2	1	9
Total Utility		1,694	117	1	0	1,810	280	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,728	162	0	0	1,890	68	1
0.750	36	1	0	0	37	3	2
1.000	16	1	0	0	17	3	3
1.500	10	1	0	1	12	0	4
2.000	8	0	0	0	8	0	5
3.000	3	0	0	0	3	0	6
Total:	1,801	165	0	1	1,967	74	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,758	47	3	7	0	75	1,890	1
0.750	20	11	3	3	0	0	37	2
1.000	0	14	2	0	0	1	17	3
1.500	0	6	1	5	0	0	12	4
2.000	0	3	3	2	0	0	8	5
3.000	0	0	1	2	0	0	3	6
Total:	1,778	81	13	19	0	76	1,967	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5				5	1
Within Municipality	296	41			337	2
Total Fire Hydrants	301	41	0	0	342	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	342
Number of distribution system valves end of year:	695
Number of distribution valves operated during year:	690

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

This is 1/2 of the rate of return on meters charged to sewer.

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

923 - In 2003 the utility did a water system study and hired temporary help whose wages were recorded to #923. In 2004 the expenses are back down to normal levels.

930 & 920 - Allocation of expense changed from prior year between accounts 921, 930, 933, & 935. When added together, the difference between the four accounts is within reasonable parameters.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

All large main additions were financed through utility funds as the utility requests oversizing to mains. All others were financed through developer contributions.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

All service additions were financed through developer contributions.

Meters (Page W-19)

Explain all reported adjustments.

Adjustment made to 1-1/2" to reconcile to total at year end.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

All station meters are tested according to PSC requirements.
